

ATTORNEY DOCKET NO. H2160-00002**COMBINED DECLARATION AND POWER OF ATTORNEY FOR UTILITY PATENT APPLICATION**

As a below named inventor, I hereby declare:

that my residence, post office address and citizenship are as stated below next to my name;

that I verily believe that I am the original, first and sole inventor (if only one name is listed below) or a joint inventor (if plural inventors are named below) of the invention which is the subject of an application entitled: SYSTEM AND METHOD FOR COMPATIBLE 2D/3D (FULL SPHERE WITH HEIGHT) SURROUND SOUND REPRODUCTION; said invention being described and claimed [] in the attached specification [] in the specification of the application International Application No. _____ filed _____;

that I have reviewed and understand the content of said specification including the claims; that I do not know and do not believe the said invention was ever known or used in the United States before my or our invention thereof, or patented or described in any printed publication in any country before my or our invention thereof or more than one year prior to said application; that said invention was not in public use or on sale in the United States more than one year prior to said application; that said invention has not been patented or made the subject of an inventor's certificate issued before the date of said application in any country foreign to the United States on an application filed by me or my legal representatives or assigns more than twelve months prior to said application; that I acknowledge my duty to disclose information of which I am aware which is material to patentability as defined in 37 CFR 156; and that no application for patent or inventor's certificate on this invention has been filed in any country foreign to the United States prior to said application by me or my legal representatives or assigns, except as follows:

COUNTRY/INTERNATIONAL CLAIMED	APPLICATION NUMBER	DATE OF FILING (day, month, year)	PRIORITY UNDER 35 U.S.C. 119/36 YES <u> </u> NO <u> </u>
-------------------------------	--------------------	--------------------------------------	--

I hereby claim the benefit under 35 U.S.C. 119(e) of any United States provisional application listed below:
U.S. Provisional Application S.N. 60/455,497 filed 18 March 2003.

I hereby appoint Mark C. Comtois, Reg. No. 46,283; L. Lawton Rogers, III, Reg. No. 24,302; D. Joseph English, Reg. No. 42,514; Patrick D. McPherson, Reg. No. 46,255 to prosecute said application and to transact all business in the Patent and Trademark Office connected therewith and to file, prosecute and transact all business in connection with international applications directed to said invention:

Address all correspondence to:

MARK C. COMTOIS, Esq.
Duane Morris LLP
1667 K Street, N.W., Suite 700
Washington, DC 20006

Direct all telephone calls to (202) 776-5240

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Robert E. Miller, III
FULL NAME OF SOLE OR FIRST INVENTOR

X SIGNATURE

DATE

3/18/04

606 W. Broad, Bethlehem Pennsylvania 18018
RESIDENCE

USA
CITIZENSHIP

606 W. Broad, Bethlehem Pennsylvania 18018
POST OFFICE ADDRESS

WSH\110277.1

Post-It® Fax Note	7671	Date	3/16/04	# of pages	1
To	Mark Comtois	From	Robin Miller		
Co/Dept	Duane Morris	Co.	Filmaker		
Phone #		Phone #	610 691 0902		
Fax #	202 776 7801	Fax #	610 691 0902		